



Council-Tax Administration

Brad Neff

Tax Administrator

Salt Lake County Government Center

2001 South State Street, N2-300

PO Box 144575

Salt Lake City, UT 84114-4575

December 4, 2018

The Salt Lake County Council  
2001 South State Street, N2-200  
Salt Lake City, Utah 84190-1010

Attn: Aimee Winder Newton, Chair

Re: Request to approve Sliding Scale  
2019 Tax Year for Indigent and Hardship Relief  
**(Recommend Approval)**

Council Members:

The Property Tax Committee, at a meeting on November 15, 2018, considered updating the Indigent/Hardship sliding scale for 2019. The Committee recommends the attached scale be approved for use in administering indigent and hardship relief for 2019. The scale uses the same income guidelines as the State Circuit Breaker program. Assets are added to income to determine the total resources available to a household. The actual amount of relief is determined after considering the total number of people in the household. The 2019 sliding scale does not include a burial allowance to more accurately reflect the resources available to a household.

Upon your approval, please notify the County Treasurer.

Sincerely,

A handwritten signature in blue ink that reads 'Brad Neff'.

Brad Neff, Chair  
Property Tax Committee

Att.

cc: District Attorney  
County Auditor  
County Treasurer  
Information Services  
Attn: Penny Hughes

Salt Lake County  
Indigent/Hardship Sliding Scale  
(Includes 2019 Circuit Breaker and Indigent Schedules)

Circuit Breaker Relief

Household Income	Credit	% of Income	% of Max Relief
11,399	1,015	8.90%	100.00%
11,400	888	5.84%	87.49%
15,202	765	4.03%	75.37%
19,001	578	2.54%	56.95%
22,801	455	1.71%	44.83%
26,603	270	0.89%	26.60%
30,177	144	0.43%	14.19%

Based on Income alone, no asset test.

Indigent & Hardship Relief

# in Household	1	2	3	4	5	6	7	8	9	10	
Additional allowance per # in household		4,320	8,640	12,960	17,280	21,600	25,920	30,240	34,560	38,880	Max Credit
Total Household Resources	11,399	15,719	20,039	24,359	28,679	32,999	37,319	41,639	45,959	50,279	1,015
	11,400	15,201	19,521	23,841	28,161	32,481	36,801	41,121	45,441	49,761	888
	15,202	19,000	23,320	27,640	31,960	36,280	40,600	44,920	49,240	53,560	765
	19,001	22,800	27,120	31,440	35,760	40,080	44,400	48,720	53,040	57,360	578
	22,801	26,602	30,922	35,242	39,562	43,882	48,202	52,522	56,842	61,162	455
	26,603	30,176	34,496	38,816	43,136	47,456	51,776	56,096	60,416	64,736	270
	30,177	33,530	37,850	42,170	46,490	50,810	55,130	59,450	63,770	68,090	144

Additional allowance per # in household taken from 2018 HHS Poverty Guidelines. For households with more than 10 persons, add \$4,320 for each additional person.

Apply a total means test. The limit for Indigent relief is the same as for Circuit Breaker relief.

If above the resource limit for the # in the household, determine available income after considering hardship expenses.